

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

United States of America,

Plaintiff(s),

v.

Case No. 1:01cv541

(Judge Michael H. Watson)

Buford F. Houck, et al.,

Defendant(s).

**ORDER**

This matter is before the Court on the Magistrate Judge's Report and Recommendation filed September 14, 2005 (Doc. 76).

Proper notice has been given to the parties under 28 U.S.C. § 636(b)(1)(C), including notice that the parties would waive further appeal if they failed to file objections to the Report and Recommendation in a timely manner. See United States v. Walters, 638 F.2d 947 (6th Cir. 1981). Defendant Buford Houck filed Objections to the R&R which were non-responsive. (Doc. 77)<sup>1</sup>

Having reviewed this matter de novo pursuant to 28 U.S.C. § 636, the Court finds the Magistrate Judge's Report and Recommendation to be correct.

Accordingly, it is **ORDERED** that the Report and Recommendation of the Magistrate Judge is hereby **ADOPTED**. Defendant Buford F. Houck's Motion for Partial Summary


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<sup>1</sup>Defendant has filed a notarized statement that "This Matter Has Been Settled and Closed Without Controversy." Attached to the statement is the copy of the R&R, a "Registered Bill of Exchange" and Notice addressed to the Secretary of the Department of the Treasury and a Notice to the IRS.

Judgment (Doc. 70<sup>2</sup>) is denied; Plaintiff's Motion for Summary Judgment (Doc. 71) is granted entitling Plaintiff to foreclose the federal tax liens on the Kevin Street Property; Buford F. Houck is deemed the true owner of the Kevin Street Property; the property will be sold and the proceeds from the sale will be applied to Mr. Houck's tax liability.

bac

November 1, 2005

  
Michael H. Watson  
United States District Judge

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<sup>2</sup>The Court notes that Defendant Houck's Motion for Partial Summary Judgment (Doc. 70) is not a Motion, but was inadvertently docketed as such due to the reference to a Motion for Partial Summary Judgment on the face of the document. Upon further review, the Court notes that this reference is referring to this Court's Order Adopting the Magistrate's R&R and granting Plaintiff's Motion for Partial Summary Judgment, a copy of which is attached to the document. Even if the Court were to somehow construe Document 70 as a Motion by Defendant, this Motion hereby is DENIED for the reasons stated by the Magistrate Judge.